DECLARATION AND POWER OF ATTORNEY

As below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor of the subject matter that is claimed in an application entitled Comfort Noise Including Recorded Noise, the specification and drawings of which are attached hereto.

I hereby state that I have reviewed and understand the contents of the above-identified specification including the claims.

I acknowledge the duty to disclose to the Patent and Trademark Office all information known to me to be material to patentability as defined in Title 37, Code of Federal Regulations, §1.56.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements are made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statement may jeopardize the validity of the application or any patent issued thereon.

And I hereby appoint

Paul F. Wille, Reg. No. 25,274

as my attorney with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith. All telephone calls and correspondence on my behalf for this application should be directed to:

Paul F. Wille (602) 549–9088

6407 East Clinton Street

Scottsdale, AZ 85254

Wherefore I pray that Letters Patent be granted to me for the invention or discovery described and claimed in the above-identified patent application.

Inventor's signature:

Steven M Nomer Date: Nov. 13, 2001

Full name of inventor:

Residence:

6446 East Trailridge Circle · Lot#83 · Mesa, Arizona 85215

Post Office Address:

same

Citizenship:

U.S.A.